



# House of Representatives

## **File No. 349**

General Assembly

February Session, 2000

**(Reprint of File No. 116)**

House Bill No. 5715  
As Amended by House  
Amendment Schedule "A"

Approved by the Legislative Commissioner  
March 31, 2000

### ***An Act Concerning Certain Property Assessment Appeals.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-89 of the general statutes, as amended by  
2 section 24 of public act 99-215, is repealed and the following is  
3 substituted in lieu thereof:

4 The board of assessors of each town, consolidated town and city or  
5 consolidated town and borough shall inspect the statements filed with  
6 it and required by sections 12-81 and 12-87 from scientific, educational,  
7 literary, historical, charitable, agricultural and cemetery organizations,  
8 shall determine what part, if any, of the property claimed to be exempt  
9 by the organization shall be in fact exempt and shall place a valuation  
10 upon all such property, if any, as is found to be taxable, provided any  
11 property acquired [between assessment dates] by any tax-exempt  
12 organization after the first day of October shall first become exempt on  
13 the [tax list] assessment date next succeeding the date of acquisition.  
14 Any organization filing a tax-exempt statement, aggrieved at the action  
15 of the assessor or board of assessors, may appeal, within the time

16 prescribed by law for such appeals, to the board of assessment appeals.  
17 Any such organization claiming to be aggrieved by the action of the  
18 board of assessment appeals may, within two months from the time of  
19 such action, make application in the nature of an appeal therefrom to  
20 the superior court for the judicial district [of New Britain pursuant to  
21 section 12-39I] in which such property is situated.

22 Sec. 2. Section 12-103 of the general statutes, as amended by section  
23 24 of public act 99-215, is repealed and the following is substituted in  
24 lieu thereof:

25 The owner of such land may appeal to the superior court for the  
26 judicial district [of New Britain pursuant to section 12-39I] in which  
27 such property is situated, from the valuation of the assessors, both in  
28 respect to such land and the timber thereon, within the time and in the  
29 manner provided for appeals from the doings of boards of assessment  
30 appeals. If the town within which land classified by the State Forester  
31 as forest land is situated claims that such land is not intended by the  
32 owner thereof in good faith to be used for forestry purposes, such  
33 town may appeal from the decision of the State Forester so classifying  
34 such land to said court. The owner of such land may also appeal to  
35 said court from the decision of the State Forester refusing such  
36 classification. Such appeals shall be taken within thirty days after the  
37 filing of the certificate of classification in the office of the assessor of  
38 such town or the refusal of such classification, as the case may be, and  
39 shall be brought by petition in writing with proper citation, signed by  
40 competent authority, to the adverse parties, at least twelve days before  
41 the return day. Said court shall have the same powers in respect to  
42 such appeals as are provided by section 12-117a.

43 Sec. 3. This act shall take effect July 1, 2000.

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

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**OFA Fiscal Note**

**State Impact:** None

**Affected Agencies:** Judicial Department

**Municipal Impact:** Potential Minimal Savings

**Explanation****State and Municipal Impact:**

The bill could result in minimal savings to municipalities by reducing the amount of travel and associated staff time required for municipal employees to attend certain property assessment appeals. The number of appeals affected by the bill occurs infrequently (less than 5 per year).

House Amendment "A" changed the effective date of the bill and therefore resulted in a change in the timeframes in which the minimal savings described above would occur.

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**OLR Amended Bill Analysis**

HB 5715 (as amended by House "A")\*

**AN ACT CONCERNING CERTAIN PROPERTY ASSESSMENT APPEALS.****SUMMARY:**

This bill changes where some property assessment and land classification appeals must be filed. It makes the Superior Court for the judicial district in which the property or land is located, rather than the New Britain Superior Court, the court for all such appeals. It applies to decisions about non-profit organization property tax exemptions, forest land and timber valuation, and state forester's forest land classifications. It also makes technical changes and removes an obsolete reference to tax lists.

\*House Amendment "A" makes the changes effective July 1, 2000, rather than upon passage.

EFFECTIVE DATE: July 1, 2000.

**RETURN TO PRIOR PRACTICE**

In 1995, the legislature designated the New Britain Superior Court as the location for filing all property assessment appeals, changing prior practice of filing in the court in the judicial district where the property was located. This law was repealed in 1996 for all appeals except those specified in the bill. The bill returns these appeals to those courts.

**COMMITTEE ACTION**

Judiciary Committee

Joint Favorable Report

Yea 39      Nay 0